



3014 (02-09-04)

**ANNUAL REPORT**

OF

Name: PORTAGE WATER UTILITY

Principal Office: 135 NORTHRIDGE DRIVE  
P.O. BOX 214  
PORTAGE, WI 53901-0214

For the Year Ended: DECEMBER 31, 1998

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** PORTAGE WATER UTILITY**Utility Address:** 135 NORTHRIDGE DRIVE  
P.O. BOX 214  
PORTAGE, WI 53901-0214**When was utility organized?** 1/1/1886**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR JEFFERY A RZEPJEWSKI**Title:** PORTAGE WATER UTILITY SUPERINTENDENT**Office Address:** PORTAGE WATER UTILITY  
135 NORTHRIDGE DRIVE  
P.O. BOX 214  
PORTAGE, WI 53901**Telephone:** (608) 742 - 4727**Fax Number:** (608) 742 - 0448**E-mail Address:** portageh20@centuryinter.net

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MR ROBERT C. FENSKE CPA**Title:** MEMBER**Office Address:** MILLER, BRUSSELL, EBBEN, AND GLAESKE LLC  
119 W. CONANT STREET  
P.O. BOX 585  
PORTAGE, WI 53901**Telephone:** (608) 742 - 2103**Fax Number:** (608) 742 - 4495**E-mail Address:** MGEGCPA@PALACENET.NET

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MR ROBERT C. FENSKE CPA**Title:** MEMBER**Office Address:** MILLER, BRUSSELL, EBBEN, AND GLAESKE LLC  
119 W. CONANT ST.  
P.O. BOX 585  
PORTAGE, WI 53901**Telephone:** (608) 742 - 2103**Fax Number:** (608) 742 - 4495**E-mail Address:** MBEGCPA@PALACENET.NET**Date of most recent audit report:** 3/16/1999**Period covered by most recent audit:** 1998

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR JEFFERY A RZEPIEJEWSKI**Title:** PORTAGE WATER UTILITY SUPERINTENDENT**Office Address:**135 NORTHRIDGE DRIVE  
PORTAGE, WI 53901**Telephone:** (608) 742 - 4727**Fax Number:** (608) 742 - 0448**E-mail Address:**

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**Name of utility commission/committee:** PORTAGE WATER UTILITY COMMISSION

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**Names of members of utility commission/committee:**MR THOMAS DEREY, COMMISSIONER  
MR THOMAS DERSE, COMMISSIONER  
MR JEFF GROTHMAN, COMMISSIONER  
MRS RITA MAASS, COMMISSIONER  
MR MICHAEL PAUL, COMMISSIONER  
MR JEFFERY RZEPIEJEWSKI, PORTAGE WATER UTILITY SUPT  
MR RUSSELL SCHIDER, COMMISSIONER  
M TERRY SWAN, COMMISSIONER  
MR RICK TAYLOR, COMMISSIONER  
MR WILLIAM TIERNEY, JR, COMMISSIONER

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:**           **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:** PORTAGE WATER UTILITY  
135 NORTHRIDGE DRIVE  
P.O. BOX 214  
PORTAGE, WI 53901-0214**Contact Person:** MR JEFFREY A RZEPIEJEWSKI**Title:** PORTAGE WATER UTILITY SUPERINTENDENT**Telephone:** (608) 742 - 4727**Fax Number:** (608) 742 - 0448**E-mail Address:** portageh20@centuryinter.net

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**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

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## IDENTIFICATION AND OWNERSHIP

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**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,291,390	1,254,264	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	434,168	415,817	<b>2</b>
Depreciation Expense (403)	240,773	225,001	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	185,165	169,305	<b>5</b>
<b>Total Operating Expenses</b>	<b>860,106</b>	<b>810,123</b>	
<b>Net Operating Income</b>	<b>431,284</b>	<b>444,141</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>431,284</b>	<b>444,141</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	425	205	<b>7</b>
Income from Nonutility Operations (417)	0	0	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	46,456	46,416	<b>10</b>
Miscellaneous Nonoperating Income (421)	0	0	<b>11</b>
<b>Total Other Income</b>	<b>46,881</b>	<b>46,621</b>	
<b>Total Income</b>	<b>478,165</b>	<b>490,762</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	<b>12</b>
Other Income Deductions (426)	0	0	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>478,165</b>	<b>490,762</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	202,041	228,406	<b>14</b>
Amortization of Debt Discount and Expense (428)	9,461	8,474	<b>15</b>
Amortization of Premium on Debt--Cr. (429)		0	<b>16</b>
Interest on Debt to Municipality (430)	0	1,827	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)		0	<b>19</b>
<b>Total Interest Charges</b>	<b>211,502</b>	<b>238,707</b>	
<b>Net Income</b>	<b>266,663</b>	<b>252,055</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,824,288	1,572,233	<b>20</b>
Balance Transferred from Income (433)	266,663	252,055	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	0	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	0	0	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,090,951</b>	<b>1,824,288</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
INTEREST ON SPECIAL ASSESSMENTS	2,757	5
INTEREST ON TEMPORARY INVESTMENTS	6,132	6
INTEREST ON SPECIAL FUNDS	37,567	7
<b>Total (Acct. 419):</b>	46,456	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		8
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		9
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		10
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		11
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		12
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		13
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
NONE		14
<b>Total (Acct. 439)--Debit:</b>	0	



**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	4,827				<b>4,827</b>	<b>1</b>
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	4,402				<b>4,402</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>4,402</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,402</b>	
<b>Net income (or loss)</b>	<b>425</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>425</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	1,291,390	0	0	0	<b>1,291,390</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,291,390</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,291,390</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	208,835		<b>208,835</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts			<b>0</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>208,835</b>	<b>0</b>	<b>208,835</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	10,015,354	9,726,271	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,910,574	1,698,910	<b>2</b>
<b>Net Utility Plant</b>	<b>8,104,780</b>	<b>8,027,361</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	<b>4</b>
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	<b>5</b>
Other Investments (124)	22,671	51,943	<b>6</b>
Special Funds (125)	604,562	608,853	<b>7</b>
<b>Total Other Property and Investments</b>	<b>627,233</b>	<b>660,796</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	(25,625)	38,908	<b>8</b>
Temporary Cash Investments (132)	108,255	66,753	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	92,769	93,252	<b>11</b>
Other Accounts Receivable (143)	90,750	75,351	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	16,245	33,287	<b>14</b>
Materials and Supplies (150)	31,581	32,093	<b>15</b>
Prepayments (165)	0	846	<b>16</b>
Other Current and Accrued Assets (170)	4,501	5,717	<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>318,476</b>	<b>346,207</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	98,761	108,222	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	0	0	<b>20</b>
<b>Total Deferred Debits</b>	<b>98,761</b>	<b>108,222</b>	
<b>Total Assets and Other Debits</b>	<b>9,149,250</b>	<b>9,142,586</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	0	0	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	2,090,951	1,824,288	<b>23</b>
<b>Total Proprietary Capital</b>	<b>2,090,951</b>	<b>1,824,288</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	3,260,000	3,510,000	<b>24</b>
Advances from Municipality (223)	99,787	101,187	<b>25</b>
Other Long-Term Debt (224)	43,484	85,195	<b>26</b>
<b>Total Long-Term Debt</b>	<b>3,403,271</b>	<b>3,696,382</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		<b>27</b>
Accounts Payable (232)	16,004	6,990	<b>28</b>
Payables to Municipality (233)	129,871	114,889	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	170,069	153,664	<b>31</b>
Interest Accrued (237)	44,489	60,657	<b>32</b>
Other Current and Accrued Liabilities (238)	48,907	54,133	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>409,340</b>	<b>390,333</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	0	0	<b>36</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	3,245,688	3,231,583	<b>41</b>
<b>Total Liabilities and Other Credits</b>	<b>9,149,250</b>	<b>9,142,586</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	10,015,354	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)					<b>7</b>
Utility Plant Acquisition Adjustments (108)					<b>8</b>
Other Utility Plant Adjustments (109)					<b>9</b>
<b>Total Utility Plant</b>	10,015,354	0	0	0	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	1,910,574	0	0	0	<b>10</b>
<b>Total Accumulated Provision</b>	1,910,574	0	0	0	
<b>Net Utility Plant</b>	8,104,780	0	0	0	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	1,698,910				<b>1,698,910</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	240,773				<b>240,773</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	6,971				<b>6,971</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>247,744</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>247,744</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	36,080				<b>36,080</b>	<b>15</b>
Cost of removal					<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>36,080</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36,080</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,910,574</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,910,574</b>	<b>20</b>
<b>Composite Depreciation Rate?</b>	No					<b>21</b>
If yes, what is the rate?						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	31,581	32,093	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>31,581</b>	<b>32,093</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
UNAMORTIZED BOND DISCOUNT - 1989 ISSUE	8,877	428	68,196	<b>1</b>
UNAMORTIZED BOND DISCOUNT - 1995 ISSUE	584	428	30,565	<b>2</b>
<b>Total</b>			<b>98,761</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				<b>3</b>
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<b>0</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>	
MORTGAGE REVENUE BONDS - 1989	09/01/1989	10/01/2004	7.00%	1,690,000	<b>1</b>
GENERAL OBLIGATION BONDS - 1995	05/01/1995	05/01/2010	5.60%	1,570,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>3,260,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
DUE TO MUNICIPALITY	00/00/0000	00/00/0000	0.00%	99,787	1
<b>Total for Account 223</b>				<b>99,787</b>	
<b>Other Long-Term Debt (224)</b>					
STATE TRUST FUND LOAN	09/28/1994	03/15/1999	4.25%	43,484	2
<b>Total for Account 224</b>				<b>43,484</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	153,664	1
<b>Accruals:</b>		
Charged water department expense	201,922	2
Charged electric department expense		3
Charged sewer department expense	2,178	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>204,100</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	170,182	6
Social Security taxes	15,976	7
PSC Remainder Assessment	1,537	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>187,695</b>	
<b>Balance end of year</b>	<b>170,069</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1989 BOND ISSUE	43,559	115,949	130,320	29,188	1
1995 BOND ISSUE	14,211	83,885	84,268	13,828	2
<b>Subtotal</b>	<b>57,770</b>	<b>199,834</b>	<b>214,588</b>	<b>43,016</b>	
<b>Advances from Municipality (223)</b>					
ADVANCE FROM MUNICIPALITY	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
STATE TRUST FUND LOAN	2,887	2,207	3,621	1,473	4
<b>Subtotal</b>	<b>2,887</b>	<b>2,207</b>	<b>3,621</b>	<b>1,473</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>60,657</b>	<b>202,041</b>	<b>218,209</b>	<b>44,489</b>	



**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	3,231,583	0	0	0	0	<b>3,231,583</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services	3,825					<b>3,825</b>	<b>2</b>
For Mains	8,355					<b>8,355</b>	<b>3</b>
<b>Other (specify):</b>							
FOR HYDRANTS	1,925					<b>1,925</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>3,245,688</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,245,688</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
DEFERRED SPECIAL ASSESSMENTS	22,671	2
<b>Total (Acct. 124):</b>	<b>22,671</b>	
<b>Special Funds (125):</b>		
REPLACEMENT FUNDS	120,524	3
BOND & INTEREST REDEMPTION	129,038	4
BOND & INTEREST RESERVE	355,000	5
<b>Total (Acct. 125):</b>	<b>604,562</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	92,769	7
Electric		8
Sewer (Regulated)		9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>92,769</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	88,505	11
Merchandising, jobbing and contract work	2,245	12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 143):</b>	<b>90,750</b>	
<b>Receivables from Municipality (145):</b>		
UTILITY BILLS ON TAX ROLL	1,887	14
RECEIVABLE FROM MUNICIPALITY - ADJUSTMENTS	14,358	15
<b>Total (Acct. 145):</b>	<b>16,245</b>	
<b>Prepayments (165):</b>		
PREPAID PROPERTY INSURANCE	0	16
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		18
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
PAYABLE TO SEWER UTILITY - DEVELOPMENT COSTS	14,753	19
PAYABLE TO SEWER UTILITY - REGULAR UTILITY BILLS	90,916	20
PAYABLE TO SEWER UTILITY - BILLS ON TAX ROLL	867	21
PAYABLE TO GENERAL FUND - OPERATING EXPENSES	23,335	22
<b>Total (Acct. 233):</b>	<b>129,871</b>	
<b>Other Deferred Credits (253):</b>		
NONE		23
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	9,870,812	0	0	0	<b>9,870,812</b>	<b>1</b>
Materials and Supplies	31,837	0	0	0	<b>31,837</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,804,742	0	0	0	<b>1,804,742</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	3,238,635	0	0	0	<b>3,238,635</b>	<b>6</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>4,859,272</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,859,272</b>	
Net Operating Income	431,284	0	0	0	<b>431,284</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>8.88%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>8.88%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	0	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	1,957,619	3
<b>Other (Specify):</b>		
NONE		4
<b>Total Average Proprietary Capital</b>	<b>1,957,619</b>	
<b>Net Income</b>		
Net Income	266,663	5
<b>Percent Return on Proprietary Capital</b>	<b>13.62%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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**FINANCIAL SECTION FOOTNOTES**

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**Identification and Ownership (Page iv)**

July 22, 1999

Mr. Jeffery A. Rzepiejewski, Superintendent  
Portage Water Utility  
135 Northridge Drive  
P.O. Box 214  
Portage, WI 53901-0214

1998 Analytical Review DWCCA-4760-PJL

Dear Mr. Rzepiejewski:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review, we noted that while the utility reports \$117,406 for additions during the year for Account 343, Transmission and Distribution Mains, and \$37,543 for additions for Account 345, Services on page W-8, you report only \$8,355 for contributions in aid of construction for mains and \$3,825 for services in Account 271 on page F-18. Please explain how you arrived at the amounts reported in Account 271.
2. As directed in the headnotes of the Water Operation & Maintenance Expenses schedule on page W-5, please provide explanations of all significant expense fluctuations and follow this procedure in the future.
3. Please explain why there are no retirements reported for Account 345, Services on page W-8 for the 25 services reported as removed or permanently disconnected during the year in column (e) of the Services schedule on page W-16.
4. Wis. Admin. Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. In reviewing the annual reports we determined that not all of your water meters have been tested at the appropriate frequency. If these meters become inaccurate, considerable revenues are lost. During 1999 we advise your utility to test its meters in compliance with PSC 185.76. If you have questions in regard to this matter, please contact Bruce Schmidt at (608) 266-5726.
5. Our records indicate that the \$32,540 reported Account 311, Structures and Improvements, on page W-8 should actually be reported in Account 310, Land and Land Rights. Also, the \$1,583,933 reported in Account 341, Structures and Improvements should be in Account 342, Distribution Reservoirs and Standpipes. Please adjust your 1999 annual report accordingly using column (f) of the Water Utility Plant In Service schedule and add a footnote explaining that the adjustments were made as instructed

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## FINANCIAL SECTION FOOTNOTES

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in this letter.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 267-9198. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\analytical review letters\July 22 1999 rev letters L 2.doc  
cc: Mr. Thomas Derey

Response received 9/17/99

#1, numbers incorrect, will ammend. Did not supply corrections, so will look for them in the '99 report.

#2, see page W-5

#3, This was a mistake, will correct account 345. (check in '99)

#4, Will try to comply with testing requirements. (check in '99)

#5, Will adjust report. (check in '99)

Review closed.

PJL

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	1,268,773	1
<b>Total Sales of Water</b>	<b>1,268,773</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	3,547	2
Miscellaneous Service Revenues (471)	0	3
Rents from Water Property (472)	9,398	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	9,672	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>22,617</b>	
<b>Total Operating Revenues</b>	<b>1,291,390</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expenses (600-605)	27,857	8
Pumping Expenses (620-625)	96,624	9
Water Treatment Expenses (630-635)	101,462	10
Transmission and Distribution Expenses (640-655)	79,562	11
Customer Accounts Expenses (901-904)	66,607	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-935)	62,056	14
<b>Total Operation and Maintenance Expenses</b>	<b>434,168</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	240,773	15
Amortization Expense (404-407)		16
Taxes (408)	185,165	17
<b>Total Other Operating Expenses</b>	<b>425,938</b>	
<b>Total Operating Expenses</b>	<b>860,106</b>	
<b>NET OPERATING INCOME</b>	<b>431,284</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	2,631	156,135	475,912	4
Commercial	392	138,499	305,943	5
Industrial	26	98,148	158,266	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,049</b>	<b>392,782</b>	<b>940,121</b>	
Private Fire Protection Service (462)	43		22,387	7
Public Fire Protection Service (463)	1		260,376	8
Other Sales to Public Authorities (464)	38	21,682	45,889	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>3,131</b>	<b>414,464</b>	<b>1,268,773</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	260,376	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>260,376</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	3,547	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>3,547</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
CLEAR WATER METERS	9,398	8
<b>Total Rents from Water Property (472)</b>	<b>9,398</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department		10
<b>Other (specify):</b>		
INSURANCE DIVIDENDS, CONSTRUCTION & MISCELLANEOUS	9,672	11
<b>Total Other Water Revenues (474)</b>	<b>9,672</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		12
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Labor (600)	18,173	1
Purchased Water (601)		2
Operation Supplies and Expenses (602)	9,684	3
Maintenance of Water Source Plant (605)		4
<b>Total Source of Supply Expenses</b>	<b>27,857</b>	
<b>PUMPING EXPENSES</b>		
Operation Labor (620)	18,172	5
Fuel for Power Production (621)		6
Fuel or Power Purchased for Pumping (622)	55,822	7
Operation Supplies and Expenses (623)	2,524	8
Maintenance of Pumping Plant (625)	20,106	9
<b>Total Pumping Expenses</b>	<b>96,624</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor (630)	18,172	10
Chemicals (631)	50,170	11
Operation Supplies and Expenses (632)	4,483	12
Maintenance of Water Treatment Plant (635)	28,637	13
<b>Total Water Treatment Expenses</b>	<b>101,462</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Labor (640)	35,509	14
Operation Supplies and Expenses (641)	19,928	15
Maintenance of Distribution Reservoirs and Standpipes (650)	947	16
Maintenance of Mains (651)	6,669	17
Maintenance of Services (652)	3,077	18
Maintenance of Meters (653)	3,223	19
Maintenance of Hydrants (654)	4,819	20
Maintenance of Other Plant (655)	5,390	21
<b>Total Transmission and Distribution Expenses</b>	<b>79,562</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Meter Reading Labor (901)	19,443	<b>22</b>
Accounting and Collecting Labor (902)	41,615	<b>23</b>
Supplies and Expenses (903)	5,549	<b>24</b>
Uncollectible Accounts (904)		<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>66,607</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	11,083	<b>27</b>
Office Supplies and Expenses (921)	9,170	<b>28</b>
Administrative Expenses Transferred--Credit (922)		<b>29</b>
Outside Services Employed (923)	9,948	<b>30</b>
Property Insurance (924)	846	<b>31</b>
Injuries and Damages (925)	10,963	<b>32</b>
Employee Pensions and Benefits (926)		<b>33</b>
Regulatory Commission Expenses (928)		<b>34</b>
Miscellaneous General Expenses (930)	10,899	<b>35</b>
Transportation Expenses (933)	9,107	<b>36</b>
Maintenance of General Plant (935)	40	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>62,056</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>434,168</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		170,182	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,530	<b>2</b>
<b>Net property tax equivalent</b>		<b>167,652</b>	
Social Security		15,976	<b>3</b>
PSC Remainder Assessment		1,537	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>185,165</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Columbia				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.203070				3
County tax rate	mills		3.702150				4
Local tax rate	mills		7.712790				5
School tax rate	mills		9.876590				6
Voc. school tax rate	mills		1.502810				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>22.997410</b>				10
Less: state credit	mills		1.679190				11
<b>Net tax rate</b>	mills		<b>21.318220</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>7.712790</b>				14
<b>Combined School Tax Rate</b>	mills		<b>11.379400</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>19.092190</b>				17
<b>Total Tax Rate</b>	mills		<b>22.997410</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.830189</b>				19
<b>Total tax net of state credit</b>	mills		<b>21.318220</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>17.698145</b>				21
Utility Plant, Jan. 1	\$	<b>9,722,756</b>	9,722,756				22
Materials & Supplies	\$	<b>31,581</b>	31,581				23
<b>Subtotal</b>	\$	<b>9,754,337</b>	<b>9,754,337</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>9,754,337</b>	<b>9,754,337</b>				26
Assessment Ratio	dec.		0.985800				27
<b>Assessed Value</b>	\$	<b>9,615,825</b>	<b>9,615,825</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>17.698145</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>170,182</b>	<b>170,182</b>				30
Tax Equivalent per 1994 PSC Report	\$	141,953					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>170,182</b>					34



**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	32,540		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	566,236		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	66,273		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>665,049</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	1,088		12
Structures and Improvements (321)	294,295		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	358,002	30,157	17
Diesel Pumping Equipment (326)	17,400		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	33,196		20
<b>Total Pumping Plant</b>	<b>703,981</b>	<b>30,157</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	2,176		21
Structures and Improvements (331)	1,335,873	2,400	22
Water Treatment Equipment (332)	1,075,187	13,816	23
<b>Total Water Treatment Plant</b>	<b>2,413,236</b>	<b>16,216</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	58,533		24
Structures and Improvements (341)	1,583,933	753	25

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			32,540	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			566,236	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			66,273	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>665,049</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			1,088	12
Structures and Improvements (321)			294,295	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			388,159	17
Diesel Pumping Equipment (326)			17,400	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			33,196	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>734,138</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			2,176	21
Structures and Improvements (331)			1,338,273	22
Water Treatment Equipment (332)			1,089,003	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>2,429,452</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			58,533	24
Structures and Improvements (341)			1,584,686	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	2,670,009	117,406	27
Fire Mains (344)	0		28
Services (345)	417,162	37,543	29
Meters (346)	268,877	34,344	30
Hydrants (348)	311,497	14,098	31
Other Transmission and Distribution Plant (349)	904		32
<b>Total Transmission and Distribution Plant</b>	<b>5,310,915</b>	<b>204,144</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	250		33
Structures and Improvements (390)	153,224	7,237	34
Office Furniture and Equipment (391)	38,084		35
Computer Equipment (391.1)	29,607	18,510	36
Transportation Equipment (392)	95,085	28,376	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	80,036	15,523	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	76,155	5,000	41
Communication Equipment (397)	160,649		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>633,090</b>	<b>74,646</b>	
<b>Total utility plant in service directly assignable</b>	<b>9,726,271</b>	<b>325,163</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>9,726,271</b>	<b>325,163</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	29,940		2,757,475 27
Fire Mains (344)			0 28
Services (345)			454,705 29
Meters (346)	2,840		300,381 30
Hydrants (348)	3,300		322,295 31
Other Transmission and Distribution Plant (349)			904 32
<b>Total Transmission and Distribution Plant</b>	<b>36,080</b>	<b>0</b>	<b>5,478,979</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			250 33
Structures and Improvements (390)			160,461 34
Office Furniture and Equipment (391)			38,084 35
Computer Equipment (391.1)			48,117 36
Transportation Equipment (392)			123,461 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			95,559 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			81,155 41
Communication Equipment (397)			160,649 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>707,736</b>
<b>Total utility plant in service directly assignable</b>	<b>36,080</b>	<b>0</b>	<b>10,015,354</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>36,080</b>	<b>0</b>	<b>10,015,354</b>

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			35,272	35,272	1
February			30,657	30,657	2
March			34,647	34,647	3
April			37,696	37,696	4
May			43,786	43,786	5
June			42,000	42,000	6
July			47,048	47,048	7
August			44,189	44,189	8
September			44,680	44,680	9
October			44,755	44,755	10
November			38,563	38,563	11
December			38,656	38,656	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>481,949</b>	<b>481,949</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				36,750	13
Less: Other utility use				0	14
Other utility use explanation:					15
Water pumped into distribution system				445,199	16
Less: Water sold				414,464	17
Losses and unaccounted for				30,735	18
Percent unaccounted for to the nearest whole percent (%)				7%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				1,799	21
Date of maximum: 7/19/1998					22
Cause of maximum:					23
HIGH DEMAND - LAWN SPRINKLING					
Minimum gallons pumped by all methods in any one day during reporting year				908	24
Date of minimum: 12/25/1998					25
Total KWH used for pumping for the year				745,240	26
If water is purchased:Vendor Name:					27
Point of Delivery:					28

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
582 W SLIFER ST / GRAVEL WELL	WELL 3	125	42	2,001,600	Yes	<b>1</b>
AIRPORT / GRAVEL WELL	WELL 6	145	18	1,512,000	Yes	<b>2</b>
401 E HOWARD ST / GRAVEL WEL	WELL 7	129	18	2,124,000	Yes	<b>3</b>
135 NORTHRIDGE WELL	WELL 8	165	18	3,024,000	Yes	<b>4</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	BOOSTER PUMP STATION	WELL #3	WELL #6	<b>1</b>
Location	MOHR ROAD	582 W SLIFER ST	MAEL FIELD AIRPORT	<b>2</b>
Purpose	B	P	P	<b>3</b>
Destination	R	T	T	<b>4</b>
Pump Manufacturer	AURORA	LAYNE & BOWLER	LAYNE & BOWLER	<b>5</b>
Year Installed	1996	1968	1981	<b>6</b>
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	800	1,500	1,000	<b>8</b>
Pump Motor or Standby Engine Mfr	MARATHON	US	SIEMANS	<b>9</b>
Year Installed	1996	1997	1981	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	25	100	100	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	WELL #7	WELL #8		<b>14</b>
Location	EAST HOWARD ST	135 NORTHRIDGE DR		<b>15</b>
Purpose	P	P		<b>16</b>
Destination	T	T		<b>17</b>
Pump Manufacturer	LAYNE	LAYNE		<b>18</b>
Year Installed	1982	1996		<b>19</b>
Type	VERTICAL TURBINE	CENTRIFUGAL		<b>20</b>
Actual Capacity (gpm)	1,500	2,150		<b>21</b>
Pump Motor or Standby Engine Mfr	SIEMANS	US		<b>22</b>
Year Installed	1982	1996		<b>23</b>
Type	ELECTRIC	ELECTRIC		<b>24</b>
Horsepower	200	200		<b>25</b>



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	001-HOSPITAL TOWER	003-NORTH TOWER	004-INDUSTRIAL TANK	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	<b>4</b>
				<b>5</b>
Year constructed	1984	1966	1996	<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	126	126	160	<b>10</b>
Total capacity in gallons	500	500	750	<b>11</b>
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	<b>13</b>
				<b>14</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	<b>15</b>
				<b>16</b>
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	<b>17</b>
				<b>18</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.1600	2.1600	2.1600	<b>19</b>
				<b>20</b>
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	<b>21</b>
				<b>22</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>23</b>
				<b>24</b>
				<b>25</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	277	0	0	0	277	1
M	D	3.000	190	0	0	0	190	2
M	D	4.000	35,981	0	430	0	35,551	3
M	D	6.000	94,480	892	2,349	0	93,023	4
M	T	8.000	101,113	2,729	0	0	103,842	5
M	S	10.000	10,749	0	0	0	10,749	6
M	S	12.000	31,821	0	0	0	31,821	7
M	S	14.000	14,809	0	0	0	14,809	8
M	S	16.000	2,148	0	0	0	2,148	9
<b>Total Within Municipality</b>			<b>291,568</b>	<b>3,621</b>	<b>2,779</b>	<b>0</b>	<b>292,410</b>	
<b>Total Utility</b>			<b>291,568</b>	<b>3,621</b>	<b>2,779</b>	<b>0</b>	<b>292,410</b>	

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,285	0	24	(24)	2,237		1
M	1.000	748	39		39	826		2
M	1.250	26	0		0	26		3
M	1.500	38	0		0	38		4
M	2.000	71	5	1	4	79		5
M	3.000	6	0		0	6		6
M	4.000	39	0		0	39		7
M	6.000	10	1		1	12		8
M	8.000	5	2		2	9		9
M	10.000	1	0		0	1		10
M	14.000	1	0		0	1		11
<b>Total Utility</b>		<b>3,230</b>	<b>47</b>	<b>25</b>	<b>22</b>	<b>3,274</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,091	200	176	0	3,115	334	1
1.000	146	9	7		148	27	2
1.250	5				5		3
1.500	59				59	6	4
2.000	62	2	2		62	4	5
3.000	18				18	2	6
4.000	9				9	2	7
6.000	3				3	1	8
<b>Total:</b>	<b>3,393</b>	<b>211</b>	<b>185</b>	<b>0</b>	<b>3,419</b>	<b>376</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,812	263	15	5		20	3,115	1
1.000	55	77	7	6		3	148	2
1.250		5					5	3
1.500		53	3	3			59	4
2.000		48	5	9			62	5
3.000		9	3	5		1	18	6
4.000		6	3				9	7
6.000		3					3	8
<b>Total:</b>	<b>2,867</b>	<b>464</b>	<b>36</b>	<b>28</b>	<b>0</b>	<b>24</b>	<b>3,419</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	<b>1</b>
Within Municipality	420	13	11	0	422	<b>2</b>
<b>Total Fire Hydrants</b>	<b>420</b>	<b>13</b>	<b>11</b>	<b>0</b>	<b>422</b>	
<b>Flushing Hydrants</b>						
	1				1	<b>3</b>
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	400
Number of distribution system valves end of year:	440
Number of distribution valves operated during year:	440

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

Source of supply: Increase is due to additional labor costs.

Administration: Increased general expense, increased transportation expense and legal fees.

PJL, per letter from utility.

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### Water Mains (Page W-15)

INCREASES AND DECREASES DUE TO NEW CONSTRUCTION.

COST FOR NEW SERVICES ARE CHARGED ACCORDING TO THE GUIDELINES DETERMINED BY THE PUBLIC SERVICE COMMISSION.

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### Water Services (Page W-16)

INCREASES AND DECREASES DUE TO NEW CONSTRUCTION.

COST FOR NEW SERVICES ARE CHARGED ACCORDING TO THE GUIDELINES DETERMINED BY THE PUBLIC SERVICE COMMISSION.

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